

2004 Real Estate Withholding Tax Statement**593-B**

Attach to Form 593

Copy A FOR FRANCHISE TAX BOARD**Withholding Agent** (Payer/Sender) Check one: ☐ Escrow/Title Company ☐ Accommodator/Intermediary ☐ Buyer

Name, Mailing Address, City, State, and ZIP Code	Private Mailbox No.	<input type="checkbox"/> FEIN <input type="checkbox"/> California Corporation Number
	Social Security Number (SSN)	- -

Seller or Transferor (Complete one 593-B for each seller, unless husband and wife)

Name, Mailing Address, City, State, and ZIP Code	Private Mailbox No.	Social Security Number (SSN)
		- -
	Spouse's SSN (if jointly owned)	- -
	<input type="checkbox"/> FEIN <input type="checkbox"/> California Corporation Number	

Escrow or Exchange Information

1 Escrow or Exchange Number	2 Date of Transfer, Exchange Completion, Exchange Failure, or Installment Payment	3 Total Sales Price \$	4 Ownership Percentage _____ %
5 Address (or parcel number and county) of the California real property transferred	6 Amount Subject to Withholding \$ Check One: <input type="checkbox"/> Total Sales Price x Ownership % <input type="checkbox"/> Installment Payment <input type="checkbox"/> Boot <input type="checkbox"/> Failed Exchange (Total Sales Price x Ownership %)	7 Amount Withheld From This Seller \$ Check One: <input type="checkbox"/> (.0333 x Amount Subject to Withholding) <input type="checkbox"/> Reduced by FTB (Enter Confirmation No. Below) R0400 _____	

Preparer: Name and Title (please type or print)

Telephone Number

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General Information

California Revenue and Taxation Code Section 18662 requires the buyer or other transferee to withhold 31/3 percent of the total sales price on the disposition of California real estate when the seller is an individual, a corporation with no permanent place of business in California, or a non-individual with a last known street address (at the time of the real estate transfer) outside of California.

Purpose

Use this form to report the real estate withholding for each seller.

Use a separate Form 593-B to report the amount withheld from each seller. If the sellers are married and they plan to file a joint return, include both spouses on the same Form 593-B.

Who Must File

Any person who withheld on the sale or transfer of California real property during the calendar month must file Forms 593 and 593-B to report and remit the amount withheld. Generally, this will be the title company, escrow company, intermediary, or accommodator. Normally, the buyer will only complete these forms when reporting the withholding on installment payments.

When and Where to File

File **Copy A** of Form 593-B with Form 593 and pay the amount of tax withheld within 20 days following the end of the month in which the transaction occurred. **Do not send the instructions with Form 593 or Form 593-B to the FTB.**

If a non-individual seller requested a waiver from FTB before the close of escrow, but has not received a response by the time escrow closes, the parties may direct the escrow person to hold funds for withholding in trust for 45 days. If at the end of 45 days we have not responded, the escrow person should call us at **(888) 792-4900** to check the status before remitting any withholding.

Attach **Copy A** of Form 593-B to the back of Form 593 and mail with payment to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

Distribute the other copies of Form 593-B as follows:

- **Copies B & C** – Send to sellers within 20 days following the end of the month in which the transaction occurred.
- **Copy D** – Retained by withholding agent.

Interest and Penalties

Interest will be assessed on late withholding payments and is computed from the date due to the date paid.

If the real estate escrow person does not notify the buyer of the withholding requirements in writing, the penalty is the greater of \$500 or ten percent of the required withholding.

If the buyer (after notification) or other withholding agent does not withhold, the penalty is the greater of \$500 or ten percent of the required withholding.

If the withholding agent does not furnish complete and correct copies of Form 593-B to the seller by the due date, the penalty is \$50 per Form 593-B. If the failure is due to an intentional disregard of the requirement, the penalty is the greater of \$100 or ten percent of the required withholding.

If the withholding agent does not furnish complete and correct copies of Form 593-B to the FTB by the due date but does file them within 30 days of the due date, the penalty is \$15 per Form 593-B. If Form 593-B is filed more than 30 days after the due date, the penalty is \$50 per Form 593-B. If the failure is due to an intentional disregard of the requirement, the penalty is the greater of \$100 or ten percent of the required withholding.

Specific Instructions

Withholding Agent

Check the box to indicate the type of withholding agent (the person actually sending the withholding to the FTB). Typically, this is the escrow or title company for regular sales and simultaneous Internal Revenue Code (IRC) Section 1031 exchanges; the accommodator or intermediary for non-simultaneous exchanges; and the buyer for installment payments.

Enter the name, address, and tax identification number of the withholding agent (payer/sender).

Enter the social security number only when the buyer, who is an individual, is sending the withholding payment.

Seller or Transferor

Enter the name, address, and tax identification number of the seller or transferor. If the seller is an individual, enter the social security number (SSN). If the sellers are husband and wife and plan to file a joint return, enter the name and SSN for each spouse. Otherwise, do not enter information for more than one seller. Instead, complete a separate Form 593-B for each seller.

If the seller is a revocable trust, enter the grantor's individual name and SSN. Do not enter the name of the trust. (For tax purposes, the revocable trust is transparent and the individual seller must report the sale and claim the withholding on the individual's tax return.)

If the seller is an irrevocable trust, enter the name of the trust and the trust's federal employer identification number (FEIN). If the trust has not received a FEIN, then enter the trustor's SSN. **Do not enter trustee information.**

For all other non-individual sellers, enter the FEIN or California corporation number.

Escrow or Exchange Information

Caution – Installment Sales

Follow the Installment Sales instructions only if the buyer agreed to withhold 31/3 percent of each principal payment. The buyer must have completed and signed Form 593-I, Real Estate Withholding Installment Sale Agreement, to defer any withholding. Attach Form 593-I behind the Form 593-B with the down payment withholding, or with the first principal payment withholding, if there was no down payment.

If the buyer **did not agree** to withhold 31/3 percent of each principal payment, or did not complete Form 593-I, then follow the instructions for "Sales."

Box 1 – Escrow or Exchange Number

Enter the escrow or exchange number for the property transferred.

Box 2 – Date of Transfer, etc.

Sales: Enter the date escrow closed.

Installment Sales: For withholding on down payments, enter the date escrow closed. For withholding on periodic installment payments, enter the date of the installment payment.

Exchanges: Enter the date that the boot (cash equivalent) was distributed to the exchanger. If the exchange failed, enter the date when it was determined that the exchange would not meet the IRC Section 1031 requirements and any cash was distributed to the seller.

Note: When withholding on boot or a failed exchange, be sure to use the forms for the year that you entered in box 2 (rather than the year of the sale), since the seller will be able to use installment sale reporting for the gain.

Box 3 – Total Sales Price

Sales: Enter the total sales price of the property, unadjusted for the seller's ownership percentage. However, if on Form 593-C, *Real Estate Withholding Certificate for Individual Sellers*, the seller allocated the sales price based on the portion used as a principal residence verses a rental, enter only the rental portion (e.g. a duplex is sold where the seller lived in one side and rented the other side).

Installment Sales: For withholding on down payments, enter the total sales price for the property transferred, unadjusted for the seller's ownership percentage. For withholding on periodic installment payments, leave this box blank.

Exchanges: For all completed IRC Sec. 1031 exchanges, or when the seller is receiving cash out of escrow, but intends to complete a deferred exchange, leave this box blank.

If a non-simultaneous exchange is not completed or does not meet the IRC Sec. 1031 requirements, enter the total sales price.

Box 4 – Ownership Percentage

Enter this seller's ownership percentage rounded to two decimal places (e.g. 66.67%).

Failed Exchanges: If multiple transferors attempted to exchange this property, enter this seller's ownership percentage. Otherwise, enter 100.00 percent.

Box 5 – Address

Sales and Installment Sales: Enter the address of the transferred property.

Exchanges: Enter the address of the relinquished property.

Box 6 – Amount Subject to Withholding

Sales: Multiply the Total Sales Price in Box 3 by the Ownership Percentage in Box 4 and enter the result in Box 6. Check the "Total Sales Price x Ownership %" box.

If the seller intends to complete a deferred exchange, but receives boot (cash or cash equivalent) out of escrow, enter the amount of boot received by the seller. Check the "Boot" box.

Installment Sales: If you are withholding on the down payment, enter the amount of the down payment. If you are the buyer and are withholding on a periodic installment payment, enter the principal portion of the payment. Check the "Installment Payment" box if you are withholding on either the down payment or a principal payment.

Exchanges: For completed IRC Section 1031 exchanges, enter the amount of boot (cash or cash equivalent) received by the seller. Check the "Boot" box.

If a non-simultaneous exchange is not completed or does not meet the IRC Section 1031 requirements, multiply the Total Sales Price in Box 3 by the Ownership Percentage in Box 4, and enter the result in Box 6. Check the "Failed Exchange" box.

Failed Exchange – Boot-in-Escrow: If a failed deferred exchange had boot withheld on in the original relinquished property escrow, reduce the amount that would otherwise be shown in Box 6 by the boot that was withheld on in that escrow (total sales price times ownership percentage less boot withheld on). Check "Failed Exchange" in box 6 and attach a letter to Form 593-B explaining the previous withholding.

Box 7 – Amount Withheld From This Seller

Unless a non-individual seller received a determination letter from us specifying a reduced withholding amount, multiply the Amount Subject to Withholding in Box 6 by 3.33% (.0333) and enter the result in Box 7. This is the amount to withhold on this seller. Check the ".0333 x Amount Subject to Withholding" box.

If we issued a determination letter allowing reduced withholding, enter the reduced amount from the determination letter. Check the "Reduced by FTB" box, and enter the confirmation number on the line provided.

Additional Information

For more information on real estate withholding, get FTB Pub. 1016, Real Estate Withholding Guidelines. To get a withholding form or publication, or to speak to a representative, contact our Withholding Services and Compliance Section's automated telephone service at:

(888) 792-4900 (toll-free), or
(916) 845-4900
FAX (916) 845-9512

You can view, download, and print California tax forms and publications from our Website www.ftb.ca.gov.

Assistance for Persons with Disabilities

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call:

TTY/TDD (800) 822-6268

Asistencia Telefonica y en el Internet

Dentro de los Estados Unidos,

llame al (800) 852-5711

Fuera de los Estados Unidos,

llame al (916) 845-6500
(cargos aplican)

Sitio en el Internet: www.ftb.ca.gov

Asistencia para Personas Discapacitadas

Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos pueden llamar al TTY/TDD (800) 822-6268.

2004 Real Estate Withholding Tax Statement**593-B**

This is important **tax information** and is being furnished to the Franchise Tax Board.
File this form with your California tax return.

Copy B FOR SELLER OR TRANSFEROR

Withholding Agent (Payer/Sender) Check one: ☐ Escrow/Title Company ☐ Accommodator/Intermediary ☐ Buyer

Name, Mailing Address, City, State, and ZIP Code	Private Mailbox No.	<input type="checkbox"/> FEIN <input type="checkbox"/> California Corporation Number
		Social Security Number (SSN)
		- -

Seller or Transferor (Complete one 593-B for each seller, unless husband and wife)

Name, Mailing Address, City, State, and ZIP Code	Private Mailbox No.	Social Security Number (SSN)
		- -
		Spouse's SSN (if jointly owned)
		- -
	<input type="checkbox"/> FEIN <input type="checkbox"/> California Corporation Number	

Escrow or Exchange Information

1 Escrow or Exchange Number	2 Date of Transfer, Exchange Completion, Exchange Failure, or Installment Payment	3 Total Sales Price \$	4 Ownership Percentage _____ %
5 Address (or parcel number and county) of the California real property transferred	6 Amount Subject to Withholding \$ Check One: <input type="checkbox"/> Total Sales Price x Ownership % <input type="checkbox"/> Installment Payment <input type="checkbox"/> Boot <input type="checkbox"/> Failed Exchange (Total Sales Price x Ownership %)	7 Amount Withheld From This Seller \$ Check One: <input type="checkbox"/> (.0333 x Amount Subject to Withholding) <input type="checkbox"/> Reduced by FTB (Enter Confirmation No. Below) R0400 _____	

Preparer: Name and Title (please type or print)

Telephone Number

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For Privacy Act Notice, get form FTB 1131 (Individuals only)

593B04103

Form 593-B C2 2004

----- Seller: DETACH HERE -----

Instructions for Seller

This withholding of tax does not relieve you from the requirement to file a California tax return and report the sale within three months and fifteen days (two months and fifteen days for a corporation) after the close of your taxable year.

You may be assessed penalties if:

- You do not file a tax return.
- You file your tax return late.
- The amount of withholding does not satisfy your tax liability.

How to Claim the Withholding

To claim the withholding credit, enter the amount in **Box 7** on the line for real estate or nonresident withholding on your tax return.

You must attach the top portion of Form 593-B, Copy B to the lower front of your California tax return.

Note: S corporations, estates, or trusts may need to flow the withholding through to shareholders or beneficiaries instead of claiming it on the tax return. For further instructions, get Form 592, Nonresident Withholding Annual Return, and Form 592-B, Nonresident Withholding Tax Statement.

Failed Exchange or Boot: If withholding was done for a failed exchange or on boot and the

withholding took place in the year following the year the relinquished property was sold, the withholding is shown as a credit for the tax year the withholding occurred since you qualify for installment sale reporting in the year you received the payment. If you elect to report the gain in the year the property was sold, contact the Franchise Tax Board at (888) 792-4900 prior to filing your California tax return for instructions to have the credit transferred to the prior year.

Additional Information

For additional information or to speak to a representative regarding this form, call the Withholding Services and Compliance Section's automated telephone service at: (888) 792-4900 (toll-free) or (916) 845-4900.

OR Write to:

WITHHOLDING SERVICES AND
COMPLIANCE SECTION
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

For information on requirements to file a California tax return or to get forms call:

From within the United States . . . (800) 852-5711
From outside the United States . . . (916) 845-6500
(not toll-free)

OR Write to:

TAX FORMS REQUEST SECTION
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

You can view, download, and print California tax forms and publications from our Website www.ftb.ca.gov.

Assistance for Persons with Disabilities

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This is important **tax information** and is being furnished to the Franchise Tax Board.
Keep this form with your California tax records.

Copy C FOR SELLER OR TRANSFEROR

Withholding Agent (Payer/Sender) Check one: ☐ Escrow/Title Company ☐ Accommodator/Intermediary ☐ Buyer

Name, Mailing Address, City, State, and ZIP Code	Private Mailbox No.	<input type="checkbox"/> FEIN <input type="checkbox"/> California Corporation Number
		Social Security Number (SSN)
		- -

Seller or Transferor (Complete one 593-B for each seller, unless husband and wife)

Name, Mailing Address, City, State, and ZIP Code	Private Mailbox No.	Social Security Number (SSN)
		- -
		Spouse's SSN (if jointly owned)
		- -
		<input type="checkbox"/> FEIN <input type="checkbox"/> California Corporation Number

Escrow or Exchange Information

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Preparer: Name and Title (please type or print)

Telephone Number

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Instructions for Seller

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You must attach the top portion of Form 593-B, Copy B to the lower front of your California tax return.

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Failed Exchange or Boot: If withholding was done for a failed exchange or on boot and the withholding took place in the year following the year the relinquished property was sold, the withholding is shown as a credit for the tax year

the withholding occurred since you qualify for installment sale reporting in the year you received the payment. If you elect to report the gain in the year the property was sold, contact the Franchise Tax Board at (888) 792-4900 prior to filing your California tax return for instructions to have the credit transferred to the prior year.

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OR Write to:

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FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

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2004 Real Estate Withholding Tax Statement**593-B****Copy D FOR WITHHOLDING AGENT'S RECORDS****Withholding Agent** (Payer/Sender) Check one: ☐ Escrow/Title Company ☐ Accommodator/Intermediary ☐ Buyer

Name, Mailing Address, City, State, and ZIP Code

Private Mailbox No.

☐ FEIN☐ California Corporation Number

Social Security Number (SSN)

- -

Seller or Transferor (Complete one 593-B for each seller, unless husband and wife)

Name, Mailing Address, City, State, and ZIP Code

Private Mailbox No.

Social Security Number (SSN)

- -

Spouse's SSN (if jointly owned)

- -

☐ FEIN☐ California Corporation Number**Escrow or Exchange Information**

1 Escrow or Exchange Number	2 Date of Transfer, Exchange Completion, Exchange Failure, or Installment Payment	3 Total Sales Price \$	4 Ownership Percentage _____. ____ %
5 Address (or parcel number and county) of the California real property transferred	6 Amount Subject to Withholding \$ Check One: <input type="checkbox"/> Total Sales Price x Ownership % <input type="checkbox"/> Installment Payment <input type="checkbox"/> Boot <input type="checkbox"/> Failed Exchange (Total Sales Price x Ownership %)	7 Amount Withheld From This Seller \$ Check One: <input type="checkbox"/> (.0333 x Amount Subject to Withholding) <input type="checkbox"/> Reduced by FTB (Enter Confirmation No. Below) R0400 _____	

Preparer: Name and Title (please type or print)

Telephone Number

()

General Information

California Revenue and Taxation Code Section 18662 requires the buyer or other transferee to withhold $3\frac{1}{3}$ percent of the total sales price on the disposition of California real estate when the seller is an individual, a corporation with no permanent place of business in California, or a non-individual with a last known street address (at the time of the real estate transfer) outside of California.

Purpose

Use this form to report the real estate withholding for each seller.

Use a separate Form 593-B to report the amount withheld from each seller. If the sellers are married and they plan to file a joint return, include both spouses on the same Form 593-B.

Who Must File

Any person who withheld on the sale or transfer of California real property during the calendar month must file Forms 593 and 593-B to report and remit the amount withheld. Generally, this will be the title company, escrow company, intermediary, or accommodator. Normally, the buyer will only complete these forms when reporting the withholding on installment payments.

When and Where to File

File **Copy A** of Form 593-B with Form 593 and pay the amount of tax withheld within 20 days following the end of the month in which the transaction occurred. **Do not send the instructions with Form 593 or Form 593-B to FTB.**

If a non-individual seller requested a waiver from FTB before the close of escrow, but has not received a response by the time escrow closes, the parties may direct the escrow person to hold funds for withholding in trust for 45 days. If at the end of 45 days we have not responded, the escrow person should call us at (888) 792-4900 to check the status before remitting any withholding.

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- **Copies B & C** – Send to sellers within 20 days following the end of the month in which the transaction occurred.
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Withholding Agent

Check the box to indicate the type of withholding agent (the person actually sending the withholding to the FTB). Typically, this is the escrow or title company for regular sales and simultaneous Internal Revenue Code (IRC) Section 1031 exchanges; the accommodator or intermediary for non-simultaneous exchanges; and the buyer for installment payments.

Enter the name, address, and tax identification number of the withholding agent (payer/sender).

Enter the social security number only when the buyer, who is an individual, is sending the withholding payment.

Seller or Transferor

Enter the name, address, and tax identification number of the seller or transferor. If the seller is an individual, enter the social security number (SSN). If the sellers are husband and wife and plan to file a joint return, enter the name and SSN for each spouse. Otherwise, do not enter information for more than one seller. Instead, complete a separate Form 593-B for each seller.

If the seller is a revocable trust, enter the grantor's individual name and SSN. Do not enter the name of the trust. (For tax purposes, the revocable trust is transparent and the individual seller must report the sale and claim the withholding on the individual's tax return.)

If the seller is an irrevocable trust, enter the name of the trust and the trust's federal employer identification number (FEIN). If the trust has not received a FEIN, then enter the trustor's SSN. **Do not enter trustee information.**

For all other non-individual sellers, enter the FEIN or California corporation number.

Escrow or Exchange Information

Caution – Installment Sales

Follow the Installment Sales instructions only if the buyer agreed to withhold 31/3 percent of each principal payment. The buyer must have completed and signed Form 593-I, *Real Estate Withholding Installment Sale Agreement*, to defer any withholding. Attach Form 593-I behind the Form 593-B with the down payment withholding, or with the first principal payment withholding, if there was no down payment.

If the buyer **did not agree** to withhold 31/3 percent of each principal payment, or did not complete Form 593-I, then follow the instructions for "Sales."

Box 1 – Escrow or Exchange Number

Enter the escrow or exchange number for the property transferred.

Box 2 – Date of Transfer, etc.

Sales: Enter the date escrow closed.

Installment Sales: For withholding on down payments, enter the date escrow closed. For withholding on periodic installment payments, enter the date of the installment payment.

Exchanges: Enter the date that the boot (cash equivalent) was distributed to the exchanger. If the exchange failed, enter the date when it was determined that the exchange would not meet the IRC Section 1031 requirements and any cash was distributed to the seller.

Note: When withholding on boot or a failed exchange, be sure to use the forms for the year that you entered in box 2 (rather than the year of the sale), since the seller will be able to use installment sale reporting for the gain.

Box 3 – Total Sales Price

Sales: Enter the total sales price of the property, unadjusted for the seller's ownership percentage. However, if on Form 593-C, *Real Estate Withholding Certificate for Individual Sellers*, the seller allocated the sales price based on the portion used as a principal residence verses a rental, enter only the rental portion (e.g. a duplex is sold where the seller lived in one side and rented the other side).

Installment Sales: For withholding on down payments, enter the total sales price for the property transferred, unadjusted for the seller's ownership percentage. For withholding on periodic installment payments, leave this box blank.

Exchanges: For all completed IRC Sec. 1031 exchanges, or when the seller is receiving cash out of escrow, but intends to complete a deferred exchange, leave this box blank.

If a non-simultaneous exchange is not completed or does not meet the IRC Sec. 1031 requirements, enter the total sales price.

Box 4 – Ownership Percentage

Enter this seller's ownership percentage rounded to two decimal places (e.g. 66.67%).

Failed Exchanges: If multiple transferors attempted to exchange this property, enter this seller's ownership percentage. Otherwise, enter 100.00 percent.

Box 5 – Address

Sales and Installment Sales: Enter the address of the transferred property.

Exchanges: Enter the address of the relinquished property.

Box 6 – Amount Subject to Withholding

Sales: Multiply the Total Sales Price in Box 3 by the Ownership Percentage in Box 4 and enter the result in Box 6. Check the "Total Sales Price x Ownership %" box.

If the seller intends to complete a deferred exchange, but receives boot (cash or cash equivalent) out of escrow, enter the amount of boot received by the seller. Check the "Boot" box.

Installment Sales: If you are withholding on the down payment, enter the amount of the down payment. If you are the buyer and are withholding on a periodic installment payment, enter the principal portion of the payment. Check the "Installment Payment" box if you are withholding on either the down payment or a principal payment.

Exchanges: For completed IRC Section 1031 exchanges, enter the amount of boot (cash or cash equivalent) received by the seller. Check the "Boot" box.

If a non-simultaneous exchange is not completed or does not meet the IRC Section 1031 requirements, multiply the Total Sales Price in Box 3 by the Ownership Percentage in Box 4, and enter the result in Box 6. Check the "Failed Exchange" box.

Failed Exchange – Boot-in-Escrow: If a failed deferred exchange had boot withheld on in the original relinquished property escrow, reduce the amount that would otherwise be shown in Box 6 by the boot that was withheld on in that escrow (total sales price times ownership percentage less boot withheld on). Check "Failed Exchange" in box 6 and attach a letter to Form 593-B explaining the previous withholding.

Box 7 – Amount Withheld From This Seller

Unless a non-individual seller received a determination letter from us specifying a reduced withholding amount, multiply the Amount Subject to Withholding in Box 6 by 3.33% (.0333) and enter the result in Box 7. This is the amount to withhold on this seller. Check the ".0333 x Amount Subject to Withholding" box.

If we issued a determination letter allowing reduced withholding, enter the reduced amount from the determination letter. Check the "Reduced by FTB" box, and enter the confirmation number on the line provided.

Additional Information

For more information on real estate withholding, get FTB Pub. 1016, *Real Estate Withholding Guidelines*. To get a withholding form or publication, or to speak to a representative, contact our Withholding Services and Compliance Section's automated telephone service at:

(888) 792-4900 (toll-free), or
(916) 845-4900
FAX (916) 845-9512

You can view, download, and print California tax forms and publications from our Website **www.ftb.ca.gov**.

Assistance for Persons with Disabilities

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call:

TTY/TDD (800) 822-6268

Asistencia Telefonica y en el Internet

Dentro de los Estados Unidos,

llame al (800) 852-5711

Fuera de los Estados Unidos,

llame al (916) 845-6500
(cargos aplican)

Sitio en el Internet: **www.ftb.ca.gov**

Asistencia para Personas Discapacitadas

Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos pueden llamar al TTY/TDD (800) 822-6268.